



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

July 24, 2001

MEMORANDUM FOR JOHN STAPLES
ASSOCIATE CHIEF COUNSEL (INTERNATIONAL)

FROM: Sean F. Foley, APA Program Director

SUBJECT: APA Quarterly Report for FY 2001,
Third Quarter Ending 6/30/01

The following are the APA Program's results for the third quarter of FY 2001 ("Q3").

APAs Completed

The APA Program completed nine APA matters in Q3. That number consists of two bilateral APAs, four unilateral APAs, and two amendments and one cancellation of unilateral APAs. One unilateral APA and one bilateral APA involved renewal requests.

Negotiating-Position Papers Completed

The APA Program completed one bilateral negotiating-position paper in Q3.

Annual Reports

The APA Program completed its review of, and closed, 109 annual reports in Q3. This reduced the prior quarter's annual-report inventory by over one third.

New Matters

The APA Program received 13 new APA matters in Q2. Five of the 13 new matters are bilateral (three initial requests, one amendment, and one user fee). The remaining eight matters are unilateral (one initial request, four amendments, one cancellation, and two user fees). The user fees bring the total number of pending APA "dollar filings" to 22, for which 16 bilateral and six unilateral APA requests should follow.

APA Inventory

The APA Program has an ending Q3 inventory of 204 open matters.¹ This consists of 165 bilateral and 39 unilateral matters.² I have attached the Q3 APA inventory reports.

Respectfully submitted,

Sean Foley, APA Program Director

Attachments

cc: LMSB Commissioner
Director International
National Director of Appeals
LMSB Division Counsel

Endnotes:

1.

This equals beginning Q2 inventory of 203 matters, plus 13 receipts, less nine closures and three withdrawals, for $[203 + 13 - 9 - 3 =]$ 204 open matters.

2.

The 204 open matters include the 22 pending dollar filings (16 bilateral and six unilateral). Thus:

- The APA Program has an open inventory of 182 cases (204 matters less the 22 dollar filings).
- The 182 open cases consist of 149 bilaterals (165 total matters less 16 bilateral dollar filings) and 33 unilaterals (39 total matters less six unilateral dollar filings).
- The APA Program has forwarded 67 of the 149 bilaterals to Competent Authority. Thus, the APA Program has a current working inventory of 115 cases, consisting of 82 bilaterals (149 bilateral cases less 67 forwarded to CA) and 33 unilaterals.